

आरत का राजपत्र

The Gazette of India

प्रसाचारणा

EXTRAORDINARY

भाग I]—पट्टा 1

PART II—Section 1

गविकार से रकावित

GOVERNMENT OF INDIA

GOVT. OF INDIA

PUBLISHED BY AUTHORITY

सं० १७] नई दिल्ली, मंगलवार, मई १८, १९७१/ बैशाही २८, १८९३

No. १७] NEW DELHI, TUESDAY, MAY 18, 1971/VAISAKHA 28, 1893

इस भाग में भिन्न पृष्ठ संख्या की जाती है जिससे कि यह प्राप्ति संकलन के रूप में रखा जा सके।

Separate paging is given to this Part in order that it may be filed
as a separate compilation

MINISTRY OF LAW

(Legislative Department)

New Delhi, the 18th May, 1971/Vaisakha 28, 1893 (Saka)

THE BENGAL FINANCE (SALES TAX) (DELHI)
VALIDATION OF APPOINTMENTS AND
PROCEEDINGS) ORDINANCE, 1971

No. 7 OF 1971

Promulgated by the President in the Twenty-second Year of the
Republic of India.

An Ordinance to validate appointments of certain officers under
the Bengal Finance (Sales Tax) Act, 1941, as in force in the
Union territory of Delhi and to validate proceedings taken by
such officers under that Act and the Central Sales Tax Act,
1956.

WHEREAS Parliament is not in session and the President is satisfied
that circumstances exist which render it necessary for him to take
immediate action;

Now, THEREFORE, in exercise of the powers conferred by clause (1) of article 123 of the Constitution, the President is pleased to promulgate the following Ordinance:—

Short title and commencement. 1. (1) This Ordinance may be called the Bengal Finance (Sales Tax) (Delhi Validation of Appointments and Proceedings) Ordinance, 1971.

(2) It shall come into force at once.

Definitions. 2. In this Ordinance,—

(a) "Administrator" means the administrator of the Union territory of Delhi appointed by the President under article 239 of the Constitution;

(b) "appointment" means appointment as—

- (a) Commissioner of Sales Tax; or
- (b) Additional Commissioner of Sales Tax; or
- (c) Deputy Commissioner of Sales Tax; or
- (d) Assistant Commissioner of Sales Tax; or
- (e) Sales Tax Officer; or
- (f) Assistant Sales Tax Officer; or
- (g) Inspector.

Validation of certain appointments, assessments, etc. 3. Notwithstanding anything contained in any judgment, decree or order of any court, tribunal or other authority,—

(a) no appointment of any person made or purporting to have been made under or for the purposes of the Bengal Finance (Sales Tax) Act, 1941, as in force in the Union territory of Delhi (hereinafter referred to as the principal Act) before the commencement of this Ordinance shall be deemed to be illegal or invalid or ever to have been illegal or invalid merely on the ground that such appointment was not made in accordance with the provisions of section 3 of the principal Act or on the ground that such appointment was not made under that section or on both those grounds; and

(b) no assessment, re-assessment, levy or collection of any tax made or purporting to have been made under the principal Act or under the Central Sales Tax Act, 1956, as the case may be, before the commencement of this Ordinance and no jurisdiction exercised, no order made and no other act or proceeding or thing done or taken by, or before, a person referred to in clause (a) in relation to such assessment, re-assessment, levy or collection shall be deemed to be illegal or invalid or ever to have been illegal or invalid merely on the ground that such jurisdiction was exercised or such order had been made or such other act or proceeding or thing had been done or taken by, or before, a person whose appointment was not made in accordance with

or under the provisions of section 3 of the principal Act, and accordingly—

(i) all appointments made or purporting to have been made under or for the purposes of the principal Act before the commencement of this Ordinance shall, for all purposes, be deemed to be, and to have been made in accordance with law;

(ii) the jurisdiction exercised, orders made and all other acts, proceedings or things done or taken by the Administrator or by a person whose appointment had been made as aforesaid or by any other officer of Government or by any tribunal or other authority in connection with the said appointments or in connection with the assessment, re-assessment, levy or collection of tax under the principal Act or under the Central Sales Tax Act, 1956, as the case may be, shall, for all purposes, be deemed to be and to have been exercised, made, done or taken in accordance with law; and

(iii) no suit or other proceedings shall be maintained or continued in any court or before any tribunal or other authority whatsoever on the ground that any such appointment was illegal or invalid or any such jurisdiction, order or other act, proceeding or thing was not exercised, made, done or taken in accordance with law.

74 of 1956

V. V. GIRI,
President.

N. D. P. NAMBOODIRIPAD,
Joint Secy. to the Govt. of India.

